

**B. REVENUE CODES**

See pages 51-56 for selected definitions

**REVENUE  
CLASSIFICATIONS****1000 REVENUE FROM LOCAL SOURCES****1100 PROPERTY TAXES**

- 1110 Basic Rate (General Fund)
- 1111 Tax Sales and Redemptions--Basic
- 1112 Voted Leeway
- 1113 Tax Sales and Redemptions--Voted
- 1114 Board Leeway--Class Size
- 1115 Tax Sales and Redemptions--Class Size
- 1116 Board Leeway--Reading
- 1117 Tax Sales and Redemptions--Bd. Reading
- 1118 P. L. 81-874 Increment
- 1119 Tax Sales and Redemptions--874
- 1120 Transportation
- 1121 Tax Sales and Redemptions--Transportation
- 1122 Tort Liability
- 1123 Tax Sales and Redemptions--Tort
- 1124 Capital Outlay Foundation
- 1125 Tax Sales and Redemptions--Foundation
- 1126 Capital Outlay (Ten Percent of Basic)
- 1127 Tax Sales and Redemptions--10% Basic
- 1129 Tax Sales and Redemptions--Debt
- 1130 Voted Capital

**REVENUE**

## **CLASSIFICATIONS**

- 1128 Debt Service
- 1131 Tax Sales and Redemptions--Voted Capital
- 1132 Recreation
- 1133 Tax Sales and Redemptions--Recreation
- 1134 Judgment Recovery
- 1135 Tax Sales and Redemptions
- 1136 Tax Refunds
- 1154 FEE-IN-LIEU OF TAXES (FILT)
  - 1160 FILT--Basic Rate
  - 1162 FILT--Voted Leeway
  - 1164 FILT--Board Leeway
  - 1168 FILT--P.L. 81-874 Increment
  - 1170 FILT--Transportation
  - 1172 FILT--Tort Liability
  - 1174 FILT--Capital Outlay
  - 1176 FILT--Capital Outlay-Ten Percent of Basic
  - 1178 FILT--Debt Service
  - 1180 FILT--Voted Capital
  - 1182 FILT--Recreation
  - 1184 FILT--Judgment Recovery
  - 1190 Other Taxes
  - 1199 Penalties on Taxes
- 1200 REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAs

## **REVENUE CLASSIFICATIONS**

- 1300 TUITIONS

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- 1310 Tuition From Pupils or Parents
- 1320 Tuition From Other LEAs<sup>1</sup> Within the State
- 1330 Tuition From Other LEAs<sup>1</sup> Outside the State
- 1340 Tuition From Private Sources
- 1400 TRANSPORTATION FEES
  - 1410 Transportation Fees From Pupils or Parents
  - 1420 Transportation Fees From Other LEAs<sup>1</sup> Within the State
  - 1430 Transportation Fees From Other LEAs<sup>1</sup> Outside the State
  - 1440 Transportation Fees From Private Sources
- 1500 EARNINGS ON INVESTMENTS
  - 1510 Interest on Investments
  - 1540 Earnings on Investment Property
- 1600 FOOD SERVICES
  - 1610 Sales to Students
  - 1620 Sales to Adults
  - 1690 Other Local Revenue
- 1700 STUDENT ACTIVITIES (CO-CURRICULAR & EXTRA-CURRICULAR ACTIVITIES)
  - 1710 Admissions
  - 1720 Bookstore Sales
  - 1730 Student Organization Membership
  - 1740 Fees
  - 1750 School Vending & Stores (Gross Sales)
  - 1790 Other Student Activity

FY07

**REVENUE  
CLASSIFICATIONS**

- 1800 REVENUE FROM COMMUNITY SERVICES ACTIVITIES
- 1900 OTHER REVENUE FROM LOCAL SOURCES

1910 Rentals

1920 Contributions and Donations From Private Sources

1930 Gain or Loss on Sale of Capital Assets (Proprietary & Fiduciary Fund)

1940 Textbooks (Sales and Rentals)

1950 Misc. Revenue from Other School Districts

1960 Misc. Revenue from Other Local Governments

1970 Operating Revenues (Proprietary Fund)

1980 Refund of Prior Years Expenditures

1990 Miscellaneous

**2000 REVENUE FROM INTERMEDIATE SOURCES**

**3000 REVENUE FROM STATE SOURCES (MINIMUM SCHOOL PROGRAM)**

3005 REGULAR BASIC SCHOOL PROGRAMS

3010 Regular School Programs K-12

3015 Necessarily Existent Small Schools

3020 Professional Staff

3025 Administrative Costs

3100 SPECIAL EDUCATION

3105 Special Education -- Add-On

3110 Special Education -- Self-Contained

3115 Special Education -- Pre-School

3120 Extended Year Program -- Severely Disabled

3125 Special Education -- State Programs

**REVENUE  
CLASSIFICATION**

FY07

3150 APPLIED TECHNOLOGY EDUCATION PROGRAMS

3155 Applied Technology -- Add-On

3160 Applied Technology -- Set-Aside

3200 OTHER STATE PROGRAMS

3209 Adult High School

3211 Gifted and Talented

3212 Advanced Placement

3213 Concurrent Enrollment

3215 At-Risk - Student Program

3218 At-Risk - Homeless and Minority

3219 At-Risk -- MESA

3220 At-Risk -- Gang Prevention

3221 At-Risk --Youth-In-Custody

3230 Class Size Reduction -- K-8

3235 Center for School of the Future

3255 Quality Teaching Block Grant

3256 - 3259        Reserved for Numbers Assigned by Districts

3260 Local Discretionary Block Grant

3261 - 3269        Reserved for Numbers Assigned by Districts

3270 Interventions for Student Success Block Grant

3271 - 3299        Reserved for Numbers Assigned by Districts

3405 Social Security & Retirement

3415 Pupil Transportation

3423 Out-of-State Tuition

3435 Regional Service Centers

3466 Highly Impacted Schools

**REVENUE**  
**CLASSIFICATION**

FY07

3467 Reading Improvement Scholarship Program

3471 Guarantee on Transportation Levy

3472 Assessment and Accountability

3477 Math/Science – Beginning Teacher Recruitment

3510 Efficiency Improvement

- 3515 Pilot Programs
- 3520 School Land Trust Program
- 3521 Electronic High School
- 3522 Job Enhancement
- 3550 LEEWAY PROGRAM
  - 3555 Voted Leeway
  - 3560 Board Leeway
- 3600 PUBLIC EDUCATION CAPITAL OUTLAY
  - 3610 School Building Program
  - 3630 School Building Supplemental
  - 3650 Capital Outlay Foundation
  - 3661 Enrollment Growth
- 3700 MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)
  - 3701 Grants from Private Sources
  - 3703 Core Assessment
  - 3704 Performance Assessment
  - 3705 ATC Service Regions
  - 3706 Substance Abuse Prevention
  - 3707 Strategic Planning
  - 3708 Gang Prevention

**REVENUE**  
**CLASSIFICATIONS**

FY07

- 3709 Driver Education -- Vehicles
- 3710 Driver Education -- Behind-The-Wheel
- 3713 Corrections Education
- 3714 Fine Arts Education
- 3715 Centennial High School
- 3716 Federal Mineral Lease Act
- 3717 State Non-MSP School Trust Lands

3718 Staff Development - Non MSP  
3719 Charter School - Local Replacement  
3720 Arts Film/Video (12910)  
3721 English Language Learners - Collections  
3722 Charter Education Programs  
3724 Reading Scholarships  
3730 SOAR/Nontraditional/Public Awareness  
3750 Utah Education Network  
3765 Economic Education  
3769 School Lunch Program (Appropriation)  
3770 School Lunch Program (Liquor Control Tax)  
3771 Volunteerism  
3772 Fee on Fines  
3780 SEA Discretionary Fund  
3782 Technical Assistance -- Principals Academy  
3792 Technology Administration  
3798 Development of Measurement Strategy  
3799 Evaluation and Assessment - UPASS Administration

**REVENUE**  
**CLASSIFICATIONS**

FY07

3800 SUPPLEMENTALS / OTHER BILLS

3805 Reading Achievement Program  
3810 Library Books and Supplies  
3851 Classroom Supplies and Materials  
3861 Math/Science – Beginning Teacher Recruitment (Carryover)  
3862 Charter School Administration  
3863 Charter School Parity  
3867 Charter School Local Replacement

3868 Teachers Materials & Supplies  
3869 Retirement Supplemental  
3870 Competency-based Program (SB 154)  
3900 REVENUE FROM OTHER STATE AGENCIES

**4000 REVENUE FROM FEDERAL SOURCES**

4100 UNRESTRICTED REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT

4101 Impact Aid Program, (Title VII)

4190 Other Unrestricted Funds Direct From Federal Government

4200 UNRESTRICTED REVENUE RECEIVED FROM FEDERAL GOVERNMENT  
THROUGH THE STATE

4300 RESTRICTED REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT

4301 Americans with Disabilities Act

4303 Project Assist

4304 Energy Conservation

4305 Social Services -- Preschool 0-2

4306 School Dropout Paradigm Shift

4311 Alcohol and Drug Abuse

**REVENUE  
CLASSIFICATIONS**

FY07

4312 Bilingual Education

4320 Elementary/Secondary Education Programs

4326 ROTC

4330 Indian Education Programs

4340 Employment Programs

4360 Disabled Programs

4370 Desegregation Programs

4380 ETI E-rate

4390 Unique Restricted Revenue Received Directly From Federal  
Government



4500 RESTRICTED FEDERAL REVENUE RECEIVED THROUGH THE STATE

4516 Title I -- Even Start

4520 Federal Programs for the Disabled

4522 IDEA - B -- Pre-School Disabled (Sec 619)

4524 IDEA - B -- Disabled (PL 101-476)

4526 IDEA - D -- Personnel Training

4527 IDEA - C -- Deaf/Blind

4530 Federal Applied Technology Education Sources

CARL PERKINS TITLE II:

4531 Supplementary Grant

4536 Non-traditional Training

4537 Corrections Education

4538 Formula Allocation

4539 Assessment & Evaluation

4541 Career Guidance/Counseling/Placement

4546 Leadership & Development

CARL PERKINS TITLE III:

4551 Community-Based Organization

4552 Consumer Home Economics Education

4553 Tech Prep Education

4559 Other Federal Applied Technology Education Sources

FY07

**REVENUE  
CLASSIFICATIONS**

4560 Federal Child Nutrition Programs

4571 National School Lunch Program

4572 National School Lunch Program -- Free and Reduced

4573 Federal Special Milk Reimbursement

4574 Federal School Breakfast Reimbursement

4575 Child and Adult Care Food Program

4576 Federal Cash in Lieu of Food Commodities

4577 Federal Summer Food Program

4578 NET (Nutrition Education Training)

4579 Other Child Nutrition Programs

4580 Federal Adult Education Programs

4581 Prison/Institutionalized

4582 Adult Education Section 353  
4583 Adult Basic Education  
4584 Adult Education English Language Learners Grant  
4585 GED - Workforce Services Grant

4600 Other Federal/State Restricted Sources

4603 Service Learning  
4606 Migrant Education Consortium  
4608 Emergency Immigrant Education Act  
4609 School Renovation (IDEA & Technology Program)  
4610 Homeless Assistance  
4611 IDEA  
4612 Technology Program  
4613 Federal - Online Testing (Nola)  
4614 Mathematics and Science Partnership  
4615 Aids Education

**REVENUE  
CLASSIFICATIONS**

FY07

4620 Advanced Placement Program  
4625 Charter Schools Start-up  
4626 Dissemination Grant - Charter Schools  
4630 Refugee School Impact Grant  
4632 Refugee Resettlement  
4635 Utah Academy of Teachers/Teacher Quality Enhancement  
4640 Trust Lands Grand Staircase  
4699 Unique Local Federal/State Sources

4700 FEDERAL REVENUE RECEIVED THROUGH OTHER AGENCIES

4800 **FEDERAL NO CHILD LEFT BEHIND--(NCLB)**

4801 Federal NCLB Title I A - LEA Grants  
4810 Federal Forest Revenue (in lieu of tax)

4811 Federal NCLB Title I B - Reading First

4820 Federal NCLB Title I B3 - Even Start Family Literacy

4830 Federal NCLB Title I C - Migrant Children

4840 Federal NCLB Title I D - Neglected & Delinquent (YIC)

4850 Federal NCLB Title I F - Comprehensive School Reform

4860 Federal NCLB Title II A - Teacher Quality

4870 Federal NCLB Title II D - Educational Technology

4880 Federal NCLB Title III A - English Language Acquisition

4890 Federal NCLB Title IV A - Safe and Drug Free Schools

4901 Medicaid Outreach

4910 Federal NCLB Title IV B - Community Learning Centers - 21<sup>st</sup> Century

4915 Federal NCLB Title IV - Subpart 2 Community Service Centers

4920 Federal NCLB Title V A - Innovative Programs

**REVENUE**  
**CLASSIFICATION**

FY07

4930 Federal NCLB Title VI A - Assessment

4940 Federal NCLB Title VI B - Rural and Low Income Schools

4950 Federal NCLB Title X C - Homeless Children

4960 Enhanced Assessment Instrument - Title VI, Sec. 612

4970 Federal USDA Commodities

**5000 OTHER SOURCES & CHANGES**

**5100 SALE OF BONDS**

5110 Face Amount of Bonds Sold

5120 Premium or Discount on the Issuance of Bonds

5130 Issuance of Refunding Bonds

5140 Payment to Refunded Bonds Escrow

**5200 TRANSFERS IN FROM OTHER FUNDS**

**5210 TRANSFERS OUT TO OTHER FUNDS**

**5300 SALE OF, OR COMPENSATION FOR LOSS OF, FIXED ASSETS**

**5400 LOAN PROCEEDS**

5500 CAPITAL LEASE PROCEEDS

5900 OTHER FINANCING SOURCES & USES

6100 CAPITAL CONTRIBUTIONS

6200 Amortization of Premium on Issuance of Bonds

6300 SPECIAL ITEMS

6400 EXTRAORDINARY ITEMS